IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 8TH JUNE 2007 / 18TH JYAISHTA 1929

WP(C).No. 17635 of 2007(Y)

PETITIONER:

P.K.ALI HAJI,
PUNNAKKOTTIL SUPARI TRADERS,
THOKKUMPARA POST, KOTTAKKAL, MALAPPURAM DISTRICT.

BY ADV. SRI.K.M.FIROZ

RESPONDENTS:

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1. ASSISTANT COMMISSIONER
(AUDIT ASSESSMENT), DEPARTMENT OF COMMERCIAL
TAXES, MALAPPURAM, MAJERI.

2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MALAPPURAM AT MANJERI.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.17635 of 2007

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Dated this the 8th day of June, 2007.

JUDGMENT

Since petitioner has filed appeal against Ext.P1 CST assessment for 2005-2006, there will be stay against recovery proceedings till disposal of appeal on petitioner remitting one third of the CST due for the year, within one month from now. Even though composite revenue recovery is issued, petitioner need to make payment in terms of separate orders issued by this court in the W.Ps. filed against KGST and CST assessments. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms